



**MALAYSIA:  
BUILDING AN  
AGILE, SUSTAINABLE  
AND COMPETITIVE  
OIL AND GAS HUB**



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# MALAYSIA: BUILDING AN AGILE, SUSTAINABLE AND COMPETITIVE OIL AND GAS HUB



Located strategically in Southeast Asia and straddling the South China Sea as well as the Straits of Malacca, Malaysia has an established and dynamic oil and gas (O&G) ecosystem supported by state-of-the-art infrastructure.

As the Malaysian Government repositions the mining and quarrying sector of the economy, which includes the O&G industry, to be more agile, sustainable and competitive, while supporting the growth of other industries, there will be opportunities in the downstream, midstream and upstream of the industry value chain.

Malaysia is also host to many foreign O&G multinational companies (MNCs) and has a flourishing domestic base of O&G companies. Supported by a steady pool of skilled talent, Malaysia stands out a compelling investment destination, offering sustainable long-term growth opportunities within Asia's O&G sector. The dynamic relationship between the country's public and private sectors has also developed a strong O&G ecosystem that is supported by an investor-friendly legislative and regulatory framework and well-developed infrastructure.

# INTRODUCING ASIA PACIFIC'S VIBRANT REGIONAL O&G HUB

**MALAYSIA SITS ASTRIDE IMPORTANT ROUTES FOR SEABORNE ENERGY TRADE WHILE LARGE RESERVES MAKE THE COUNTRY AN IDEAL PLATFORM FOR EXPANSION INTO ASIA'S O&G MARKET**

The O&G industry plays a significant role in the country's economic growth, contributing around RM300 billion to the country's economy and employ about 60,000 skilled and semi skilled workers.

Malaysia is the second-largest producer of oil and natural gas in Southeast Asia and the third largest exporter of liquefied natural gas (LNG) after Indonesia and Brunei. The country has proven oil reserves of 2.7 billion barrels and natural gas deposits totaling 32.1 trillion cubic feet.

Sitting astride important routes for the seaborne energy trade and located geographically between the growth markets of PRC and India positions

Malaysia as an ideal base for O&G businesses to expand their Asian operations.



# THE CASE FOR MALAYSIA

## WHY GLOBAL O&G LEADERS CHOOSE MALAYSIA AS THEIR REGIONAL HEADQUARTERS

Malaysia's dynamic economy is supported by a diversified services sector and a manufacturing sector well known as a hub for semiconductor production. With a decades-long track record of welcoming foreign multinational corporation (MNCs), the Malaysian Government continues to position the country as a preferred base for regional production centres. It offers a wide range of business opportunities, complemented by attractive incentives aimed to facilitate companies in maximising the benefits of establishing their regional operations in Malaysia. Malaysia remains one of the world's top investment destinations for manufacturing operations, attracting more than 5,000 companies from more than 40 countries who have set up operations here. The confidence of foreign MNCs in Malaysia is demonstrated by the expansion and diversification of their regional operations in the country. Malaysia offers an extensive infrastructure network, connecting its seven international airports and seven seaports to over 500 industrial estates and Free Trade Zones. The country offers a multilingual, highly skilled workforce alongside an investor-friendly environment that facilitates and nurtures business development

### SUPPORTIVE GOVERNMENT POLICIES

- > Pro-business environment
- > Responsive government
- > Liberal investment policies
- > Attractive tax and other incentives
- > Liberal exchange control regime
- > Intellectual property protection



### A VIBRANT BUSINESS ENVIRONMENT

- > Reliable infrastructure
- > Market-oriented economy
- > Well-developed financial sector, including the Labuan International Business and Financial Centre (Labuan IBFC)
- > English as the lingua franca for business and commerce
- > Legal and accounting practices based on British systems
- > Large local business community with a long history in international business



### COMPETENT WORKFORCE

- > Universities and training institutions dedicated to enhancing the human capital of the O&G industry
- > Multilingual workforce
- > Comprehensive system of vocational and industrial training, including advanced skills training



### WELL-DEVELOPED INFRASTRUCTURE

- > Network of well-maintained highways and railways
- > Well-equipped seaports and airports
- > Vast land area for development
- > High quality telecommunications network and services
- > Fully developed industrial parks, including free industrial zones, technology parks and MSC Malaysia
- > Advanced Cybercities and Cybercentres



### GOOD QUALITY OF LIFE

- > Friendly and hospitable Malaysians
- > Safe and comfortable living environment
- > Excellent housing, modern amenities and good healthcare facilities
- > World-class recreational and sports facilities
- > Excellent shopping and tourist destinations



# A MATURE UPSTREAM O&G INDUSTRY

Malaysia's O&G ecosystem comprises over 3,500 businesses operating in either the manufacturing or services sectors supporting both the domestic and regional O&G value chain. The country is the base for many global machinery and equipment (M&E) manufacturers that complement domestic M&E companies. There are also Malaysian companies focused on key segments of the value chain such as marine engineering, drilling, fabrication, offshore installation and operations and maintenance (O&M).

Mergers and acquisitions in recent years to obtain key technology, personnel and experience have also seen the emergence of domestic companies who support the growth of the upstream and downstream activities of the industry value chain with competitive rates and skilled talent.

## INTERNATIONAL OIL AND GAS COMPANIES



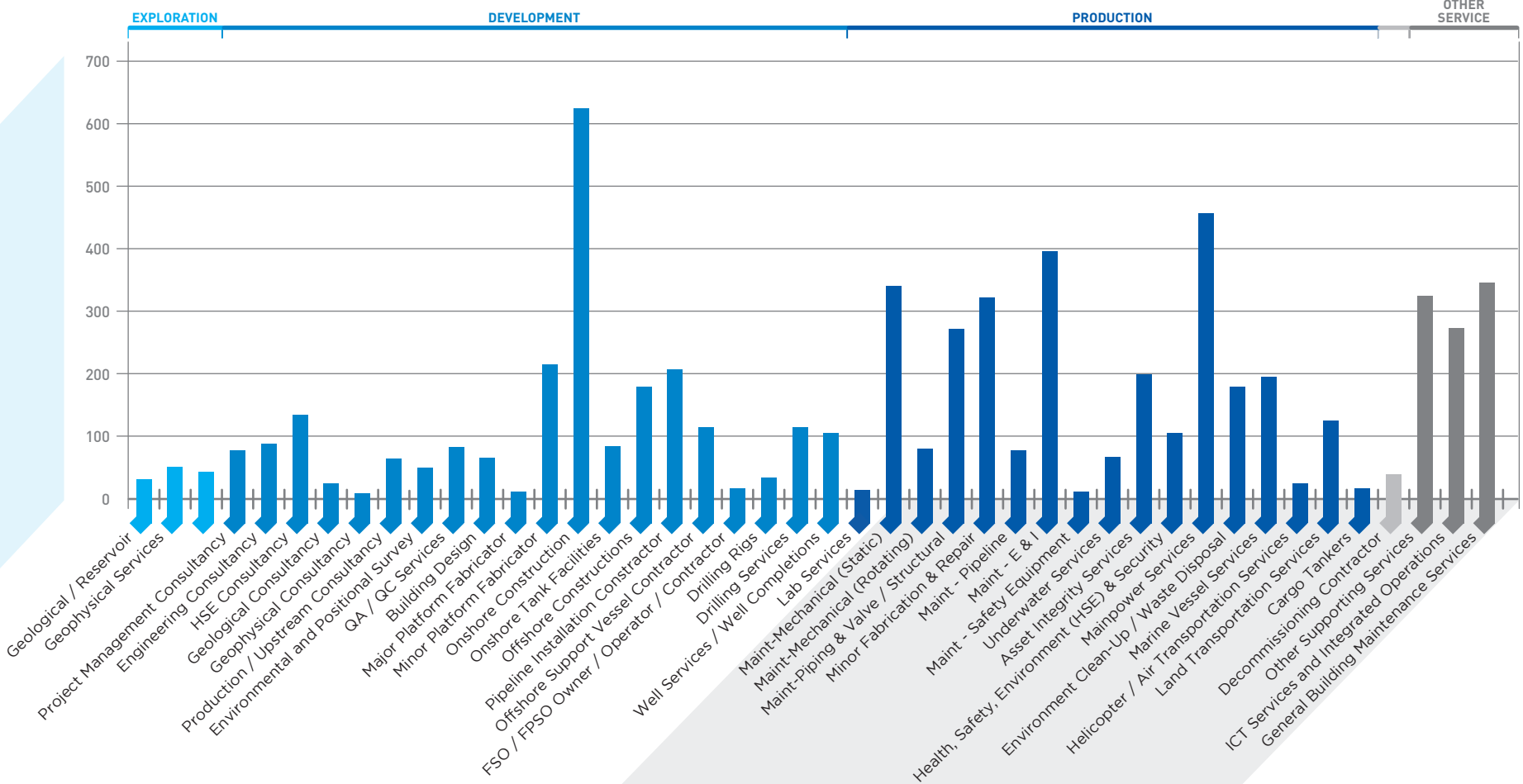
## DOMESTIC COMPANIES



\*Non-exhaustive list

Malaysia has a strong presence of O&G companies, with MNCs using the country as a base to form joint ventures or partnerships with domestic companies that are given the opportunities in enhanced oil recovery (EOR), marginal oil fields and deepwater developments.

# O&G ECOSYSTEM IN MALAYSIA



The upstream sector has seen participation by global integrated multinational companies (MNCs) and homegrown service companies.

# WORLD-CLASS O&G INFRASTRUCTURE

## LEVERAGING ON DIGITAL TECHNOLOGIES AND FOCUSING ON SUSTAINABILITY TO BECOME A REGIONAL O&G HUB

Since 1974, Malaysia has produced 9 billion barrels of oil and 50 trillion cubic feet of gas. Currently, Malaysia produces 660,000 barrels of liquids and approximately 7.0 billion cubic feet of gas per day. The country's remaining commercial reserves are estimated at over 17 billion barrels of oil equivalent from more than 400 fields, with gas making up three-fourth of the mix.

Petronas is the custodian of Malaysia's O&G resources and is responsible for overseeing the progressive development of the country's O&G sector. It encourages and focuses on sustainable value-driven production growth, monetising O&G resources, strengthening core capabilities and building niche competencies. The national oil company is committed to Net Zero Carbon Emissions by 2050 and pursue to transform the industry to becoming lower-cost and lower-carbon amidst the energy transition.



## INDUSTRIAL ESTATES AND SPECIALISED PARKS

The O&G ecosystem is supported by industrial estates or parks and Free Industrial Zones (FIZs). There are over 500 industrial estates and 18 FIZs, with the FIZs catering to the needs of export-oriented industries. Businesses located in the FIZs enjoy duty-free imports of raw materials, components, parts, machinery and equipment directly required in manufacturing processes. In areas where there are no FIZs, companies can set up Licensed Manufacturing Warehouses (LMWs) and enjoy the same incentives as those in the FIZs.

Malaysia also has specialised parks catering to the needs of specific industries that have state-of-the-art buildings with specific functions as well as fully-integrated high technology parks. Industrial parks specific to the O&G industry include the Pengerang Industrial Park, Sipitang O&G Industrial Park and Tanjung Piai Maritime Industrial Park.

# OIL AND GAS IN MALAYSIA

## A VISIONARY BLUEPRINT THAT ENSURES THE COUNTRY ACHIEVES ITS LONG-TERM GOALS

The oil, gas and energy (OGE) industry currently contribute about 20 per cent to Malaysia's GDP and has been identified as a sector that will feature prominently in its future. Under the 12th Malaysia Plan, the Malaysian Government intends to enhance the sustainability of the energy sector with a comprehensive national energy policy that will strengthen the O&G and electricity ecosystems and also intends to leverage the country's strategic location and strong economic ties to PRC, India and Southeast Asia.

In the pursuit of a net-zero future, the government announced National Energy Transition Roadmap (NETR) in August 2024 with the goal to accelerate energy transition and change the way energy is generated to improve climate resilience. The NETR requires a whole-nation approach, encompassing Federal and State Governments, the industry, the general public and the international community.

Ten flagship catalyst projects under the NETR will address the six energy transition levers; green mobility, bioenergy, hydrogen, energy efficiency (EE), renewable energy (RE) and carbon capture utilisation and storage (CCUS).

### OGSE INDUSTRY AT A GLANCE

Malaysia launched its National Oil & Gas, Services and Equipment (OGSE) Blueprint 2021-2030 in April 2021 with the key goals of diversification, upskilling and consolidation. This blueprint outlines strategic initiatives to develop a robust, resilient, and globally-competitive Malaysian OGSE sector.

The OGSE industry collectively posted revenue of RM65.1 billion in 2019 with exports making up a third of the total. The industry comprises over 1,500 companies employing approximately 59,000 people.

### GROWING ROLE OF DIGITAL OIL FIELDS

MIDA encourages O&G service providers to adopt digitalisation through the provision of incentives and facilities related to automation and Industry 4.0 initiatives to ensure efficient operations and reduce shutdowns while addressing safety and environmental concerns. O&G service providers need to be cost-conscious in a volatile price landscape dictated by geopolitical concerns, with oil prices fluctuating due to the high degree of volatility and risk associated with supply and demand and uncertain operating environments.

Domestic O&G players have differentiated themselves through the provision of innovative services and solutions with the help of digital technologies to ensure business sustainability and growth. MIDA is assisting more companies that can offer Industry 4.0 technologies such as big data and Internet of Things that can increase and support the operational efficiency and value-added services provided to the 54 existing petrochemical plants as well as to the Pengerang Integrated Complex.



# OPPORTUNITIES UPSTREAM

SPAN ACROSS VARIOUS ACTIVITIES WITHIN THE LIFE-OF-FIELD PHASES

## EXPLORATION

Activities include extensive seismic, non-seismic and geological studies to enhance the prospectivity of acreages, including careful planning of exploration drilling.

For the next three years, more than 25 wells are forecasted to be drilled each year with a focus on shallow water wells in Peninsular Malaysia and Sarawak, and deepwater wells in Sabah

## DEVELOPMENT PHASE

Activities include advanced subsurface studies and efficient execution and delivery of development projects.

Within the next three years, more than 45 upstream projects are expected to be executed; four Central Processing Platforms (CPPs) are projected to be fabricated; three onshore facilities are expected to be constructed and approximately 1,130 km of pipelines are expected to be fabricated and installed.

## PRODUCTION

To sustain production volume and operability of the producing assets, an average of about 300 Facilities Improvement Plans (FIPs) have been planned to be carried out each year for the next three years. These include rejuvenation projects, gas turbine and gas generator change-out activities and other major maintenance activities.

## DECOMMISSION

For the next three years, decommissioning plans include the plugging and abandonment of about 130 wells and the abandonment of about 50 facilities



# OPPORTUNITIES DOWNSTREAM

## CREATING HIGHER VALUE-ADD PETROLEUM PRODUCTS TOWARDS BECOMING AN O&G STORAGE AND TRADING HUB

### REFINERIES AND PETROCHEMICALS

The 22,000-acre Pengerang Integrated Petroleum Complex (PIPC) houses oil refineries, naphtha crackers, petrochemical plants as well as an LNG import terminal and a regasification plant. This complex has a planned total storage capacity of five million cubic meters with facilities to produce petrochemical products such as polymers, pharmaceutical products and plastics.

Another downstream investment is the proposed 4,065-acre Sipitang Oil & Gas Industrial Park (SOGIP) comprising petrochemical plants for manufacturing resins, plastics, pharmaceutical products, fertilisers and packaging materials. This investment will have positive spillover effects as other industries will benefit, include bulk product storage, logistics, fabrication and engineering services as well as R&D centres for bio-fuels and alternative energies.

### STORAGE AND LOGISTICS

There are opportunities for logistics players, including shippers, as well as traders of crude oil and petroleum products as the Pengerang Independent Deepwater Petroleum Terminal offers the industry four million cubic feet of storage supported by the Tanjung Langsat port and Tanjung Bin petrochemical centre.

### LNG REGASIFICATION

Malaysia has two regasification terminals in Sungai Udang, Melaka (RGTSU) and Pengerang, Johor (RGTP) with the capacity of 500 million standard cubic feet per day (mmscfd) and 490 mmscfd respectively. The LNG terminal in Melaka allows imported gas to be sold at a liberalised and unsubsidised price. In addition, the new LNG regasification terminal in Pengerang will further strengthen the country's natural gas security.

### LOW-TAX COMMODITY TRADING REGIME

The Malaysian Government is supportive of traders who use the country as a base to trade petroleum and petroleum-related products. There is a comprehensive framework of incentives, including the Global Incentives for Trading (GIFT) programme that offers tax incentives for both the trading company as well as its non-Malaysian director and employees.

# OTHER OPPORTUNITIES

## MALAYSIA REQUIRES A WIDE RANGE OF TECHNICAL SERVICES TO SUPPORT THE GROWTH OF ITS O&G INDUSTRY



O&G service providers and contractors play an important role in the industry, with investment opportunities in domestic upstream and downstream activities. The dynamic environment of Malaysia's O&G industry will benefit petroleum services companies, rig owners, offshore diving contractors, petroleum equipment manufacturers, spare parts suppliers, maintenance service providers and petroleum logistics service providers.

Opportunities in the upstream activities are abundant for service providers throughout the eco-system. They are expected to apply the latest technology and expertise, while focusing on providing the essential products and services to drive efficiency, as well as meeting the ESG protocols. Meanwhile, for the downstream activities, opportunities are in the cleaner energy for example biofuels, Liquefied Natural Gas (LNG) bunkering, including the manufacturing of specialty chemicals and derivatives.

Malaysia remains welcoming of global MNCs who are interested in investing in OGSE and encourages strategic joint ventures and partnerships with domestic companies that have the capabilities and expertise they need for their Asian expansion plans.



# THE BIG PICTURE

## OPPORTUNITIES IN MALAYSIA'S O&G SECTOR AT A GLANCE

### KELANTAN

- › Tok Bali Supply Base

### PERAK

- › Fabrication and manufacturing
- › PETRONAS University of Technology (UTP)

### KUALA LUMPUR

- › Headquarters for major O&G operators and consultancy firms
- › Fabrication and manufacturing
- › Financial services centre

### NEGERI SEMBILAN

- › Refinery

### MELAKA

- › LNG Regasification
- › Refinery

### TERENGGANU

- › Petrochemical processing
  - › Refinery
  - › Offshore supply base
  - › Oilfield services
  - › Centralised tankage facilities and supply base
  - › Petronas Petroleum Technology Institute of Learning and Training (INSTEP)
  - › Kemaman Supply Base
- Opportunities**
- › Enhanced Oil Recovery (EOR)
  - › Marginal field development

### JOHOR

- › Fabrication and manufacturing
- › Refinery
- › Supply base and storage facilities

### Opportunities

- › Pengerang Integrated Petroleum Complex (PIPC) will house oil refineries, naphtha crackers, petrochemical plants and LNG import terminal and regasification plant.
- › Planned total storage capacity of five million cubic metres
- › 22,000 acres of industrial land available

### SARAWAK

- › Fabrication
  - › Refinery
  - › Oilfield services
  - › Petrochemical Processing
- Opportunities**
- › Enhanced Oil Recovery
  - › Deep water development
  - › Marginal field development
  - › Fabrication
  - › Oilfield services

### LABUAN

- › Fabrication
- › Oilfield services
- › Supply base

### Opportunities

- › Global Incentives for Trading (GIFT) Programme

### SABAH

- › Fully integrated supply base and logistics hub to cater for all the major oil and gas concession Blocks of Sabah, Sarawak, Brunei Darussalam and the Philippines
  - › Fabrication and manufacturing
  - › Oilfield services
  - › Oil and gas terminal
- Opportunities**
- › Sipitang Oil and Gas Industrial Park (SOGIP) offers natural gas as feedstock for manufacturing resins, plastics, fertilisers, pharmaceutical products and packaging materials
  - › Low-tax O&G trading regime
  - › Deepwater development
  - › Marginal field development



# INCENTIVES FOR INVESTORS

## GENEROUS PERKS AWAIT COMPANIES THAT INVEST TODAY

Malaysia's generous tax incentives are provided for under various laws and regulations covering research and development (R&D), training and O&G industries. In addition, companies in the O&G sector may also be eligible for special incentives under the Petroleum Income Tax Act (2010), including reduced tax rates and export duty waivers.

### TAX-FREE PIONEER STATUS

Subject to approval, a company granted Pioneer Status enjoys partial or full exemption from the payment of income tax of statutory income for a period of five to ten years.



### INVESTMENT TAX ALLOWANCE

As an alternative to Pioneer Status, a company may apply for Investment Tax Allowance (ITA). A company granted ITA is entitled to an allowance of between 60% to 100% of qualifying capital expenditure (factory, plant, machinery or other equipment used for the approved project) incurred within five years from the date the first qualifying capital expenditure is incurred. The company can offset this allowance against its statutory income for each year of assessment. Any unused allowance can be carried forward to subsequent years until fully used.



### INCENTIVES OF THE PETROLEUM INCOME TAX ACT (2010)

Malaysia has gazetted incentives under the Petroleum Income Tax Act (2010) to promote the development of new oil and gas resources and to develop technically-challenging resources:

- Investment tax allowance of between 60% - 100% of capital expenditure to be deducted against statutory income
- Reduced tax rate from 38% to 25%
- Accelerated Capital Allowance
- Qualifying Exploration Expenditure
- Waiver of export duty on oil produced and exported from marginal oil field development



### GLOBAL INCENTIVES FOR TRADING (GIFT) PROGRAMME

The Global Incentives for Trading (GIFT) is a scheme set up to attract traders of international commodities to use Malaysia as their operational and trading base. Supervised by the Labuan International Business and Financial Centre (Labuan IBFC), the GIFT programme requires commodities companies to establish a Labuan International Commodity Trading company (LITC) to conduct its trading activities. However, operational offices can be based across Malaysia. The key features of the GIFT programme include:

- 3% flat corporate tax rate on income generated indefinitely.
- 100% exemption on director fees paid to non-Malaysian directors.
- Tax exemption on dividends received by or from the LITC.
- Tax exemption on royalties received from the LITC.
- Tax exemption on interest received by residents or non-resident from the LITC.
- Stamp duty exemption on all instruments for Labuan business activities, mergers and acquisitions of Labuan companies and transfer of shares.
- 50% exemption on gross employment income for non-Malaysian professionals



# USEFUL INFORMATION

## KEY RESOURCES FOR DOING BUSINESS IN MALAYSIA



### INVESTORS' FIRST POINT OF CONTACT

Explore investment and business opportunities in Malaysia's Manufacturing and Services sector including the country's O&G industry. For more information, visit [www.mida.gov.my](http://www.mida.gov.my)



**PETRONAS**

### PETRONAS LICENSING AND REGISTRATION

Explore the eligibility requirements for licensing and registration, restrictions, cost involved and approval process timeline. For more information, visit [www.petronas.com.my](http://www.petronas.com.my)



KEMENTERIAN PERDAGANGAN  
DALAM NEGERI DAN HAL EHWAL  
PENGGUNA (KPDNHEP)

### PERMITS UNDER THE PETROLEUM DEVELOPMENT ACT (1974)

Explore the type of permits needed for business and the application process. For more information, visit [www.kpdnhep.gov.my](http://www.kpdnhep.gov.my)



SURUHANJAYA SYARIKAT MALAYSIA  
COMPANIES COMMISSION OF MALAYSIA

### STARTING A BUSINESS IN MALAYSIA

Explore various types of companies that can register under Malaysian law and the paperwork involved. For more information, visit [www.ssm.com.my](http://www.ssm.com.my)



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